Previous references.

Gen. Fin 1 of 98-99 ✓ 1901.

File No. 3 of 1900-

Serial Nos. 1–6

(General Finance)

Later references.

Gen. Fin 10 of 01

Gen. Fin 20 for

GENERAL AND REVENUE SECRETARIAT.

P-16-E *Serial Nos.* 1–6

2. Part B. for July 1902

Indexed MAR

SUBJECT.

Account of the Damodara-dass Charities Fund for 1899-00 and Exemption of the interest on the Govt of India Securities of the Fund, from payment of Income tax.

R/1 No. 3953 Q 21.1.01 from the Comptroller
* Submits the account of the Damodara Doss Fund for 1899-00.

2 No 619 6 / R 618 Q 16.2.01 To
Enquires whether the interest on the Securities of the Fund may not be exempted from income tax, the fund being purely for charitable purposes.

3 G. R. S. 58 No 4472 Q 23.2.01 from the Comptroller
States that according to the Civil Account Code the exemption is permissable

Sl 4 ✓ No 14847 dy 7.8.02 To First Asstt Resident

Requests him to move the Resident to obtain a certain of Exemption from Income tax on the interest on the Govt of India Securities of the Damodara Doss Charities Funds.

Sl 5 quire ✓ No 2826 dy 21.5.02 From the First Asstt Resident

Forwards the Exemption Certificate referred to

✓ 6 No 802/quire 120 dy 15.7.02 To the Comptroller

Forwards the above for information

Account of Damodra Dass Charity

Date		Particulars of Receipts	Securities	Cash
1899				
July	1	By Balance _____	567300 . .	38 15
	1	By interest realized for the half year ended 30th June 1899: on Government of India Securities of the 3½ % Loan of 1854/55 aggregating Rs: 567300/- belonging to the Fund. less Income Tax Rs: 252-13-10 and Bank's Commission Rs 23-10-8 Vide Bank's memo dated 3rd July 1899.	. .	9433 10
1900				
January	3	By interest realized for the half year ended 31st December 1899: on Government of India Securities of the 3½ % Loan of 1854/55 aggregating Rs 567300/- belonging to the Fund less Income Tax Rs: 258-8-8 and Bank's Commission Rs: 24-2-9 Vide Bank's memo dated 3-1-1900	. . .	9645
		Total:	567300 . .	19117 9

Office of the Comptroller of Mysore
Bangalore 21st January 1901

No 3953

5051 7)

190

From Comptroller (2)

To S/201

THE SECY. TO THE GOVT. OF MYSORE,
GEN & REV. DEPTS.

Dated 21-1-01

Despatched

Received

General No. 3953
No.

Enclosure No.

Account of Bangalore Dist. Charities for 1899-00

Ded 28/1

References to be marked.

Please see, as called in Mr. connected income tax Act, the papers on the subject are stated to be in D.P.O. This is required at once.

2 Sept 2

4/2 Submitted to Offg Dewan for information N 5/2/01

165 2/2

Asking for copy of Income Tax Act for information

S/1

7/2/1901

Applied

Asst Comptroller is requested that information is not available here

N 8/2/01

Librarian, Bangalore

Please put up a copy of the Income Tax Act.

N 14/2/01

Submitted with draft.

14/2

Fund for the year 1899-1900

Date	Particulars of Payments	Securities	Cash
1900 June 30.	To. Balance.	567300	19117 9 11
	Total	567300	19117 9 11

Forwarded to the Secretary to the Government of Bycon General and Revenue Departments for information

J H Eagles

Assistant Comptroller Bycon Government

JHD

Draft as per orders 3

1900-01

From

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The Comptroller
Mysore Govt

Dated 26.2.01

Despatched

Received

General No. 6196 82

H No. 618

Enclosure No.

His No. 3953 dated
22nd January 1901
Submitting an
account of the
Damodar Dass
Charity Fund
for the year 1899-1900.

With reference
to the above,
has the honor
to

to enquire whether
~~we could not~~
~~apply for~~ exemption from
~~of~~ Income-tax could not be applied for,
~~the~~ the investment
~~being~~ being a
Charity Fund.

By order

15/2/01

for Secretary

No. 4472

OFFICE OF THE COMPTROLLER OF MYSORE,

Bangalore, 23/27 February 189..

From

E. R. SUBRAYER, Esq.,

Comptroller of Mysore.

L 3

To

The Secretary to the
Government of Mysore
General and Revenue
Departments.

Sir,

With reference to your docket No. 6196/618 dated 16th instant enquiring whether exemption from Income-tax could not be applied for in the case of the Dharmodaya Dasa Charity Fund investment, I have the honor to state that under Article 40 of the Civil Account Code Volume I the interest on government securities when employed solely for religious or public charitable purposes are exempted from the tax and accordingly exemption may be applied for.

I have the honor to be

Sir

Your most obedient servant

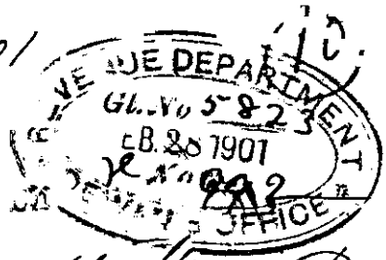
E R Subrayer

Comptroller
Mysore Government.

Returned put up on 2/3.

6

1901



From

The Comptroller &
Auditor General
Mysore (6)

To The Secretary to the Govt
of Mysore
Rev: & Genl Depts

Dated 23d } February 01
Despatched 27 }

No 447

With reference to his No: 6196/618
dated 16-2-01.

Stating that under article 40 of the Civil Accounts Code Vol I the interest on Govt. securities when employed solely for religious & public charitable purposes are exempted from tax.

Submitted with Gl 23-98
BB 13/3/01.

Submitted to Secretary
The file was from the Genl Br is put up
14/3/01

Exemption seems claimable in this case - the Name has not been made a Trust
Submitted to Secretary
Rd. 13/3/01 5-30 P.M.

Submitted to Secretary with reference to Govt order dated 7.2.01 on Comptr's No 3953 dated 21.1.01

14/3/01

Please see the Memorandum of Charities file - Only the Attorney General can make recommendations regarding the scheme called for in this case.

13/3/01

28.2.01
Reg. postponed
2/3/01

Extract X 7

Art: 40. In the case of interest on Govt Securities, the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than Rs 500/ or that the interest is employed solely for religious or public Charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than Rs 2000/ in which case the rate is four pies.

When any exemption is allowed, or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced, and note the fact in

" 'Deduction of Income Tax'
in the Column ~~of remarks in the~~
~~Register of enfaced bonds~~. in
the Register of payments. (Form No 24)
(vide XIV list. 15-3-94)

No. Rough Draft

No. 14847
Pol: F. 23-98

OFFICE OF THE DEWAN OF MYSORE,

DATED BANGALORE, 7th March

From

H. V. NANJUNDAYYA, ESQUIRE, M.A., M.L.,
Secretary to the Government of Mysore,
General and Revenue Departments.

To

C. L. S. RUSSELL, ESQUIRE, I. C. S.,
First Assistant to the Hon'ble the Resident in Mysore.

SIR,

I am directed to request you to be so good as to place the following facts regarding the Damodar Dass charities before the Honourable the Resident and to obtain the concession sought for in favour of the Fund:-

1. At a meeting of Council held on the 17th December 1898 it was resolved that "the whole amount of the award in favour of Brijlal Dass, viz. Rs.567338-15-1 be set a part for public charities to be called Damodar Dass charities, that Government of India Pro Notes of the value of the said amount be placed at once at the credit of the said charities, and that a committee be appointed to draw up and submit for the orders of Government a scheme regarding the nature and scope of the most appropriate and useful public charity to be instituted and maintained from the proceeds of the investment aforesaid".

2. In accordance with the above resolution, a sum of Rs.567300 was invested as detailed in the margin in the name

of

of the Dewan of Mysore in Government of India securities carrying 3½ per cent interest; and a committee was appointed with Mr.J. Cook, M.A., Principal, Central College, as chairman for considering and reporting upon the most appropriate and useful public charity which could be established and maintained out of the proceeds of the investment.

No.M.000603 for Rs.50,000.
000608 for Rs.50,000.
000609 for Rs.50,000.
000610 for Rs.50,000.
000611 for Rs.50,000.
000612 for Rs.50,000.
000613 for Rs.50,000.
000605 for Rs.25,000.
000606 for Rs.25,000.
000607 for Rs.25,000.
000617 for Rs.25,000.
000618 for Rs.25,000.
000619 for Rs.25,000.
000620 for Rs.25,000.
000621 for Rs.25,000.
000643 for Rs. 9,000.
000645 for Rs. 8,300.

Rs.5,67,300.

3. The committee ~~have met once and their~~ proposal to utilize the annual income from the fund for granting scholarships under rules to be sanctioned by Government has been approved. The rules regulating the grant of scholarships are now being drawn up by the ~~committee~~. After they are received and finally passed, scholarships will be granted to selected candidates in accordance with them.

4. The half yearly interest from the fund is Rs.9927-12-0, but from this amount, a sum of Rs.258-8-8 is being deducted every half year for income-tax. Under article 40 of the Civil Account Code Volume I, interest on Government securities, when employed solely for religious or public charitable purposes is exempted from payment of income-tax. The Damodar Dass Charity Fund is intended solely for public charitable purposes, and the interest derived therefrom will be used exclusively for such purposes; and pending the promulgation of definite rules as to the mode of dispensing the charity, the interest realized is being ~~simply~~ placed at the credit of the Charity Fund, and is not spent in any other manner. Under these circumstances, I am to request the favour of your moving the Honourable the Resident to kindly obtain from the British Government, exemption from payment of income-tax

in

in the case of the Government of India securities referred to above, with retrospective effect from the date on which the money was invested in January 1899.

I have the honour to be,

Sir,

Your most obedient servant,

613

Secretary.

C.N. Compd.

G. R. S. 59]

GENERAL AND REVENUE SECRETARIAT.

1901

(General Finance)

File No. 3 of 1900–01

Serial Nos. 9 to 10

Papers Filed.

Month _____

SUBJECT.

Amount of interest realized on Govt. of India Securities of the Damodaram Doss Charities Fund — Returns from the Comptroller shewing the ——

PREVIOUS REFERENCES.	LATER REFERENCES.
Gen. Fin 3 899	Gen. Fin 10 & 01

COMPTROLLER'S OFFICE, MYSORE,

BANGALORE, 16 January 1901

To

THE ~~Deputy Commissioner~~ Officer in charge
State Sugar Treasury
~~Treasury Department~~,

Bangalore ~~District~~.

No 2375

Please ~~pay~~ credit the sum of Rs 9645-0-7 Nine thousand six hundred and forty five & pies seven being the net amount of interest realised on the securities noted at back, ~~on the receipt of this party concerned, duly countersigned by the Deputy Commissioner~~, and debit the same in his Treasury ~~Account to the Local Fund Interest Fund~~. Local Fund Payments."

E. R. SUBRAYER,
Comptroller, M. G.

Copy forwarded to the ~~Deputy Commissioner of~~ Secretary to Govern
District for information and guidance. ment by order of the Chief Secretary

M Eagles
~~Acting~~ Comptroller, Mysore Govt.

Trust on account of Damodar Das
Charities Investment Act

No.	Rate per cent.	Loan of	Amount
Inv 000609 / 268978	3½%	1854/55	50000
000603 / 084934	"	"	50000
000608 / 085223	"	"	50000
000600 / 085664	"	"	50000
000611 / 095747	"	"	50000
000612 / 083081	"	"	50000
000613 / 086519	"	"	50000
~~000616 / 089976~~	"	"	25000
000618 / 000621 / 094703	"	"	25000
000605 / 094617	"	"	25000
000606 / 094616	"	"	25000
000607 / 094702	"	"	25000
000617 / 095753	"	"	25000
000620 / 085374	"	"	25000
000619 / 085666	"	"	25000
000643 / 203656	"	"	9000
000645 / 051167	"	"	8300
			561300

5·88

8186-7 1882 Mds: 2503

26-1-01. 1901

(8)

From The Comptroller to the Govt of Mysore.

(4)

To

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

Dated 22-1-01

Despatched

Received

General No. 2815
No.

Enclosure No.

Forwd for inform a copy of his note addressed to the Officer in charge State Huzur Treasury, Bangalore, asking him to credit Rs. 9645-0-7 being the net amount of interest realized on the securities, to Damodra Doss Charity Fund &c.

References to be marked.

30/1

Sab 2

Please see note on/ompt.

Rs 395-32 21/1/01 here with

Enclosed

Submitted to Dewan

21-1-01 for information

N 5/2/01

15200 Finc 360 Pol 1829

4607 R323.5202

No. 2826. Encl: 1 13/

From

C. L. S. RUSSELL Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore

Dated Bangalore, 21st May 1902

Sir,

With reference to your Secretary's letter No. 14817/Pol. F. 23.98, dated the 7th March 1902, I am directed to forward herewith an exemption certificate issued by the Collector of the Civil & Military Station of Bangalore in respects of the Government of India Securities forming the Damodar Dass Charities, & to state that under the rules the certificate cannot be given retrospective effect.

I have the honor to be
Sir.
Your most obedient servant

E. Lloyd
For First Assistant Resident

(To have effect from current year only)

14

Form "D"
(Rule 10)

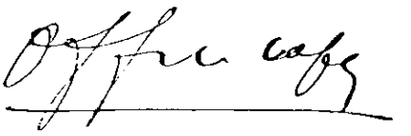
I, E. S. Lloyd I.C.S, Collector of the Civil and Military Station of Bangalore, do hereby certify that the interest on the securities specified below, standing in the name of the Durbar of Mysore is employed solely for public charitable purposes.

Dated Bangalore
7th May 1902

(Sd) E. S. Lloyd
Collector, Civil & Military Station

Description of Securities	Numbers	date	Amount
3½% Government of India Bonds	Rs 000 603	1854	50,000
	Rs 000 608		50,000
	Rs 000 609		50,000
	Rs 000 610		50,000
	Rs 000 611		50,000
	Rs 000 612		50,000
	Rs 000 613		50,000
	Rs 000 605		25,000
	Rs 000 606		25,000
	Rs 000 607		25,000
	Rs 000 617		25,000
	Rs 000 618		25,000
	Rs 000 619		25,000
	Rs 000 620		25,000
	Rs 000 621		25,000
	Rs 000 643		9,000
	Rs 000 645		8,300
			567300

Folio 4



15
19

To

The Comptroller

S(6

Dated 15-7-02

✓

No 802
of this 120

His No 4472 dated
23rd February 1901

Has the honour to
forward herewith an
exemption certificate issued
by the Collector of the Colaba
Station of Bangalore in
respect of the Govt of India
securities forming the
Damodar Dass Charities
and to state that under the
rules the certificate cannot
be given retrospective effect

Bgn. dor

15/7/02

Offg Secretary

*keep copy

Offg Asst
15/7